

PARTIES RECEIVING THIS NOTICE OF FOURTEENTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

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Randi W. Singer

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**NOTICE OF HEARING ON DEBTORS' FOURTEENTH
OMNIBUS OBJECTION TO CLAIMS (AMENDED AND SUPERSEDED CLAIMS)**

PLEASE TAKE NOTICE that on May 18, 2010, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their fourteenth omnibus objection to claims (the "Debtors' Fourteenth Omnibus Objection to Claims"), and that a hearing (the "Hearing") to consider the Debtors' Fourteenth Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York,

New York 10004, on **June 29, 2010 at 11:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors' Fourteenth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-242 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-242, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.); so as to be so filed and received by no later than **June 17, 2010 at 4:00 p.m. (Eastern Time)** (the "Response Deadline").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors' Fourteenth Omnibus Objection to Claims or any claim set

forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors' Fourteenth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: May 18, 2010
New York, New York

/s/ Shai Y. Waisman
Shai Y. Waisman
Randi W. Singer

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Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**DEBTORS' FOURTEENTH OMNIBUS
OBJECTION TO CLAIMS (AMENDED AND SUPERSEDED CLAIMS)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE
CERTAIN FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING
THIS OBJECTION SHOULD LOCATE THEIR NAMES AND
CLAIMS ON THE EXHIBIT ATTACHED TO THIS OBJECTION.**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIN ECKOLS, AT 214-746-7700.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent:

Relief Requested

1. The Debtors file this fourteenth omnibus objection to claims (the “Fourteenth Omnibus Objection to Claims”) pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [Docket No. 6664], seeking entry of an order disallowing and expunging the claims listed on Exhibit A annexed hereto.

2. The Debtors have examined the proofs of claim identified on Exhibit A and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Amended and Superseded Claims”) have been amended and superseded by at least one subsequently-filed, corresponding claim identified under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”). The Debtors seek the disallowance and expungement from the Court’s claims register of the Amended and Superseded Claims and preservation of the Debtors’ right to later object to any Surviving Claim on any other basis.

3. This Fourteenth Omnibus Objection to Claims does not affect any of the Surviving Claims and does not constitute any admission or finding with respect to

any of the Surviving Claims. Further, the Debtors reserve all their rights to object on any other basis to any Amended and Superseded Claim as to which the Court does not grant the relief requested herein.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. Commencing on September 15, 2008 and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for the Southern District of New York (the "U.S. Trustee") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee").

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the "Examiner") and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee's appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The Amended and Superseded Claims Should Be Disallowed and Expunged

9. The Debtors have begun their review of the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent and have identified the claims on Exhibit A and have determined that the Amended and Superseded Claims have been amended and superseded by the corresponding Surviving Claim that was subsequently filed by or on behalf of the same creditor. The Surviving Claims do not specifically state on their face that they are amendments of the Amended and Superseded Claims, but a review of the substance, supporting documents, basis for, and amount of each claim establish that the Surviving Claims amend and supersede the claims listed on Exhibit A.

10. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelpia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

11. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable

against the debtor and property of the debtor, under any agreement or applicable law.”

11 U.S.C. § 502(b)(1). Claims that are amended and superseded by subsequent claims filed by the same creditor are routinely disallowed and expunged. *See, e.g., In re Enron Corp.*, Case No. 01 B 16034 (AJG), 2005 WL 3874285, at *1 n.1 (Bankr. S.D.N.Y. Oct. 5, 2005) (noting that “[i]n as much as the Initial Claim was amended and superceded by the Amended Claim, it was disallowed and expunged”); *In re Best Payphones, Inc.*, Case No. 01-15472, 2002 WL 31767796, at *4, 11 (Bankr. S.D.N.Y. Dec. 11, 2002) (expunging amended, duplicative claim).

12. The Debtors cannot be required to pay on the same claim more than once. *See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). Elimination of redundant claims will also enable the Debtors to maintain a claims register that more accurately reflects the proper claims existing against the Debtors.

13. Accordingly, to avoid the possibility of multiple recoveries by the same creditor, the Debtors request that the Court disallow and expunge in their entirety the Amended and Superseded Claims listed on Exhibit A.¹ The Surviving Claims will remain on the claims register subject to further objections on any other basis.

Notice

14. No trustee has been appointed in these chapter 11 cases. Notice of this Fourteenth Omnibus Objection to Claims has been provided to (i) each claimant

¹ Where a creditor has filed different documentation in support of the Amended and Superseded Claim and the Surviving Claim, the Debtors will treat all documentation filed with the claims as having been filed in support of the Surviving Claim.

listed on Exhibit A; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors' Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, in accordance with the Amended Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures, dated February 13, 2009 [Docket No. 2837] and the Procedures Order. The Debtors submit that such notice is sufficient and no other or further notice need be provided.

15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: May 18, 2010
New York, New York

/s/ Shai Y. Waisman
Shai Y. Waisman
Randi W. Singer

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and Debtors in Possession

EXHIBIT A

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 14 : EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	ABIN VERMOGENSBERATUNG GMBH FELDSTRASSE 50 KLOSTERNEVBURG KRITZENDORF, A 3420 AUSTRIA	10/21/2009	08-13555 (JMP)	42954	\$66,344.93	ABIN VERMOGENSBERATUNG GMBH FELDSTRASSE 50 KRITZENDORF KLOSTERNEUBURG, A-3420 AUSTRIA	11/04/2009	08-13555 (JMP)	64607	\$66,344.93
2	ASTLE PLANES LTD. #173106 UBS TRUSTEES (SINGAPORE) LTD. (REF: 1899) 5, TEMASEK BOULEVARD, #18-00 , SG 038985 SINGAPORE	05/26/2009		4577	\$100,000.00	ASTLE PLANES LTD. #173106 UBS TRUSTEES (SINGAPORE) LTD. (REF: 1899) 5, TEMASEK BOULEVARD, #18-00 SINGAPORE, SG 038985	08/03/2009		6954	\$100,000.00
3	BAUMANN, SIBYLLLE MRS. AM GLOCKENBACH 3 MUNCHEN, 80469 GERMANY	08/11/2009		7992	Undetermined	BAUMANN, SIBYLLLE AM GLOCKENBACH 3 MUNCHEN, DE 80469 GERMANY	10/19/2009	08-13555 (JMP)	41742	\$12,765.60
4	BG BAU BERUFSGENOSSENSCHA FT DER BAUWIRTSCHAFT LORISTRASSE 8 80335 MUNICH, GERMANY	10/22/2009	08-13555 (JMP)	44514	\$372,607.96	BG BAU BERUFSGENOSSENSCHAFT DER BAUWIRTSCHAFT LORISTRASSE 8 MUNICH, 80335 GERMANY	10/22/2009	08-13555 (JMP)	44522	\$372,607.96

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

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SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
5	CAMARENA PADILLA, ROSA EVELIA / MA DE LA LUZ CAMARENA PADILLA CANADA 105-A COL.JARDIN DEL MORAL LEON GTO, 37160 MEXICO	03/24/2009	08-13555 (JMP)	3489	\$410,000.00	CAMARENA PADILLA, ROSA EVELIA & MA DE LA LUZ CANADA 105-A COL.JARDIN DEL MORAL LEON GTO, 37160 MEXICO	10/29/2009	08-13555 (JMP)	56944	\$410,000.00
6	COUNTY OF SANTA CLARA TAX COLLECTOR, TAX COLLECTIONS DIVISION COUNTY GOVERNMENT CENTER, EAST WING 70 WEST HEDDING STREET SAN JOSE, CA 95110	11/17/2008	08-13555 (JMP)	773	\$127.95	COUNTY OF SANTA CLARA TAX COLLECTOR COUNTY GOVERNMENT CENTER 6TH FLOOR, EAST WING SAN JOSE, CA 95110	03/09/2009	08-13555 (JMP)	4508	\$1,687.15
7	DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: SK SECURITIES CO.,LTD ATTN: JEFFREY OLINSKY 60 WALL ST., 3RD FLOOR NEW YORK, NY 10005	01/16/2009	08-13555 (JMP)	4303	\$1,177,639.37	DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: SK SECURITIES CO., LTD ATTN: JEFFREY OLINSKY 60 WALL ST., 3RD FLOOR NEW YORK, NY 10005	09/21/2009	08-13555 (JMP)	24372	\$1,177,639.37

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 14 : EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

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SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
8	DEXIA EPARGNE PENSION J. HAURIGRE - REY 76 RUE DE LA VICTOIRE PARIS, 75009 FRANCE	09/21/2009		25045	\$9,322,350.00	DEXIA EPARGNE PENSION J. HAUTIERE-REY 76, RUE DE LA VICTOIRE PARIS, 75009 FRANCE	10/19/2009	08-13555 (JMP)	41223	\$9,322,350.00
9	GRUEN, MARCUS MBE # 112, S-5 COEXMALL, 159, SAMSUNG-DONG, GANGNAM-GU SEOUL, KOREA, REPUBLIC OF	10/29/2009	08-13555 (JMP)	56063	\$21,694.77	GRUEN, MARCUS MBE # 112, S-5 COEXMALL 159, SAMSUNG-DONG GANGNAM-GU SEOUL, KOREA, REPUBLIC OF	11/02/2009	08-13555 (JMP)	61388	\$21,031.50
10	JA SOLAR HOLDINGS CO LTD C/O SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP ATTN: VAN C. DURRER II) 300 S. GRAND AVE., # 3400 LOS ANGELES, CA 90071	09/21/2009	08-13555 (JMP)	26090	\$100,000,000.00	JA SOLAR HOLDINGS CO., LTD. C/O SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP ATTN: VAN C. DURRER II 300 S. GRADD AVE., # 3400 LOS ANGELES, CA 90071	10/30/2009	08-13555 (JMP)	57014	\$100,000,000.00
11	KING, MITCHELL B. 572 4TH STREET BROOKLYN, NY 11215	08/26/2009	08-13555 (JMP)	9408	\$167,581.95	KING, MITCHELL B. 572 4TH STREET BROOKLYN, NY 11215	09/21/2009	08-13555 (JMP)	23742	\$178,531.95

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 14 : EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
12	KINO STAR LIMITED NO 62 SHEUNG CHEUNG WAI PING SHAN YUEN LONG NT, HONG KONG	09/10/2009	08-13555 (JMP)	11302	\$350,000.00*	KINO STAR LIMITED NO 62 SHEUNG CHEUNG WAI PING SHAN YUEN LONG NT, HONG KONG	10/22/2009	08-13555 (JMP)	44039	\$350,000.00
13	KUNTZ, WILLIAM III PO BOX 1801 NANTUCKET, MA 02554- 4801	09/15/2009	09-10558 (JMP)	35123	\$4,573,293.18	KUNTZ, WILLIAM III INDIA STREET, PO BOX 1801 NANTUCKET, MA 02554-4801	09/22/2009	08-13900 (JMP)	33550	\$4,688,284.73
14	KUNTZ, WILLIAM III PO BOX 1801 NANTUCKET, MA 02554- 4801	09/15/2009	09-10558 (JMP)	35122	\$4,688,284.73	KUNTZ, WILLIAM III INDIA STREET, PO BOX 1801 NANTUCKET, MA 02554-4801	09/22/2009	08-13900 (JMP)	33550	\$4,688,284.73
15	KUNTZ, WILLIAM III PO BOX 1801 NANTUCKET, MA 02554-	09/15/2009	08-13900 (JMP)	35120	\$4,573,293.18	KUNTZ, WILLIAM III INDIA STREET, PO BOX 1801 NANTUCKET, MA 02554-4801	09/22/2009	08-13900 (JMP)	33550	\$4,688,284.73
16	LAURENDEAU, MARIE 1634 SELKIRK AVE #1 MONTREAL, H3H 1C8 CANADA	10/06/2008	08-13555 (JMP)	104	Undetermined	LAURENDEAU, MARIE 1634 SELKIRK AVE #1 MONTREAL, QC H3H 1C8 CANADA	08/14/2009	08-13555 (JMP)	8267	Undetermined

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 14 : EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
17	NANCARROW, PAUL THE CHANTRY 50 BAKER STREET HERTS POTTERS BAR, EN6 2EB UNITED KINGDOM	08/25/2009	08-13555 (JMP)	9368	\$100,000.00	NANCARROW, PAUL 50 BAKER ST POTTERS BAR HERTS, EN6 2EB UNITED KINGDOM	10/27/2009	08-13555 (JMP)	48869	\$100,000.00
18	NDF ADMINISTRATION LIMITED (IN ADMINISTRATION) C/O GRANT THORNTON UK LLP 30 FINSBURY SQUARE LONDON, EC2P 2YO UNITED KINGDOM	10/30/2009	08-13555 (JMP)	59122	\$63,305,516.40	BREWIN NOMINEES LTD TIME CENTRAL GALLOWGATE NEWCASTLE UPON TYNE, NEI 4SR UNITED KINGDOM	11/02/2009	08-13555 (JMP)	63499	\$63,305,516.40
19	NDF ADMINISTRATION LTD FOR AND ON BEHALF OF UNDERLYING INVESTORS (IN ADMINISTRATION) C/O GRANT THORNTON UK LLP 30 FINSBURY SQUARE LONDON, EC2P 2YO UNITED KINGDOM	10/30/2009	08-13555 (JMP)	59119	\$63,305,516.39	BREWIN NOMINEES LTD TIME CENTRAL GALLOWGATE NEWCASTLE UPON TYNE, NEI 4SR UNITED KINGDOM	11/02/2009	08-13555 (JMP)	63499	\$63,305,516.40
20	NUBER, BERND ROSENSTR 28 WESSLING, D-82234 GERMANY	05/13/2009	08-13555 (JMP)	4282	\$28,472.00	NUBER, BERND ROSENSTR. 28 WESSLING, D-82234 GERMANY	10/16/2009	08-13555 (JMP)	40626	\$28,472.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

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21	PIEDMONT PRODUCTIONS LLC 110 WEST 80TH STREET #3F NEW YORK, NY 10024	09/30/2008	08-13555 (JMP)	51	\$9,167.30	PIEDMONT PRODUCTIONS LLC 110 EST 80TH STREET # 3F NEW YORK, NY 10024	01/19/2010	08-13555 (JMP)	66119	\$9,167.30
22	ROSFUND SPC, FOR AND ON BEHALF OF ITS ""PS - RESERVE SEGREGATED PORTFOLIO"" P.O. BOX 1344 DMS HOUSE, 2ND FLOOR GRAND CAYMAN, KY1- 1108 CAYMAN ISLANDS	10/19/2009	08-13555 (JMP)	41772	\$5,000,000.00	ROSFUND SPL, FOR & ON BEHALF OF ITS ""PS- RESERVE SEGREGATED PORTFOLIO"" PO BOX 1344 DMS HOUSE 2ND FL 20 GENESIS HOUSE GRAND CAYMAN, KY1-1108 CAYMAN ISLANDS	10/22/2009	08-13555 (JMP)	43783	\$5,000,000.00*
23	SCHAFER, KLAUS MOZARTSTRASSE 7 EHRINGSHAUSEN, 35630 GERMANY	10/30/2009	08-13555 (JMP)	58124	\$23,752.35	SCHAFER, KLAUS MOZARTSTRASSE 7 EHRINGSHAUSEN, 35630 GERMANY	11/03/2009	08-13555 (JMP)	64488	\$23,752.35
24	STATE OF MINNESOTA DEPT OF REVENUE COLLECTION DIVISION BANKRUPTCY SECTION PO BOX 64447 BKY SAINT PAUL, MN 55164- 0447	10/27/2008	08-13555 (JMP)	367	\$582,769.11	STATE OF MINNESOTA, DEPARTMENT OF REVENUE COLLECTION DIVISION - BANKRUPTCY SECTION PO BOX 64447 - BKY SAINT PAUL, MN 55164-0447	12/15/2008	08-13555 (JMP)	4293	\$582,769.11

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

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SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
25	STEMLER, RUDOLF KIRCHENWEG 1 MAISING/POCKING, D- 82343 GERMANY	06/12/2009	08-13555 (JMP)	4857	\$19,754.59	STEMLER, RUDOLF KIRCHENWEG 1 MAISING/POCKING, D- 82343 GERMANY	10/13/2009	08-13555 (JMP)	39837	\$19,754.00
26	SUERTH, MICHAEL CLEMENS-AUGUST- PLATZ 10 MUENSTER, 48167 GERMANY	02/10/2009	08-13555 (JMP)	2693	\$6,107.00	SUERTH, MICHAEL CLEMENS-AUGUST-PLATZ 10 MUENSTER, 48167 GERMANY	10/28/2009	08-13555 (JMP)	50243	\$7,462.50
27	TEMPORIS HOLDINGS LIMITED C/O CHRISTINA RUIZ CASANUEVA, ABOGADO AVD. VALLE DEL GOLF ALOHA SUR 32, 9-A NUEVA ANDALUCIA- MARBELLA/MALAGA, SPAIN	09/08/2009	08-13555 (JMP)	10552	\$241,755.00	TEMPORIS HOLDINGS LIMITED C/O CRISTINA RUIZ CASANUEVA, ABOGADO AVD. VALLE DEL GOLF ALOHA SUR 32, 9-A MALAGA, E-29660 SPAIN	11/09/2009	08-13555 (JMP)	65242	\$247,755.00
28	TIMPE, JOCHEN EGERER STRABE. 22 STUTTGART, 70567 GERMANY	08/12/2009		8057	\$35,228.63	TIMPE, JOCHEN EGERER ST. 22 STUTTGART, 70567 GERMANY	10/20/2009	08-13555 (JMP)	42445	\$70,965.00
TOTAL					\$258,481,256.79					

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**ORDER GRANTING DEBTORS' FOURTEENTH OMNIBUS
OBJECTION TO CLAIMS (AMENDED AND SUPERSEDED CLAIMS)**

Upon the fourteenth omnibus objection to claims, dated May 18, 2010 (the "Fourteenth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], disallowing and expunging the Amended and Superseded Claims on the grounds that such claims have been amended and superseded by the corresponding Surviving Claims, all as more fully described in the Fourteenth Omnibus Objection to Claims; and due and proper notice of the Fourteenth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Fourteenth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Fourteenth Omnibus Objection to Claims establish just

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Fourteenth Omnibus Objection to Claims.

cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Fourteenth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Amended and Superseded Claims”) are disallowed and expunged; and it is further

ORDERED that the claims listed on Exhibit 1 annexed hereto under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”) will remain on the claims register subject to the Debtors’ right to further object as set forth herein; and it is further

ORDERED that this Order supersedes all previous orders regarding the disposition of the Amended and Superseded Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that all information included on and all documentation filed in support of any Amended and Superseded Claims, including, but not limited to, derivative and guarantee questionnaires and supporting documentation, shall be treated as having been filed in support of the corresponding Surviving Claims; and it is further

ORDERED that nothing in this Order or the disallowance and expungement of the Amended and Superseded Claims constitutes any admission or finding with respect to any of the Surviving Claims, and the Debtors’ rights to object to Surviving Claims on any basis is preserved; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, (i) any claim listed on Exhibit A annexed to the Fourteenth Omnibus Objection to Claims under the heading “*Claims to be Disallowed and Expunged*” that is not listed on Exhibit 1 annexed hereto and (ii) any Surviving Claim; *provided, however*, (a) that if the Court subsequently orders that a Surviving Claim did not appropriately amend and supersede the corresponding Amended and Superseded Claim, then the claims agent shall be authorized and directed to immediately reinstate such Amended and Superseded Claim in these chapter 11 cases (the “Reinstated Claim”) and the rights of all interested parties with respect to the Reinstated Claim shall be expressly reserved, and (b) that if the Court subsequently orders that a Surviving Claim did appropriately amend and supersede the corresponding Amended and Superseded Claim, then, solely with respect to any Surviving Claim where the corresponding Amended and Superseded Claim was timely filed, the Surviving Claim shall be deemed to have been filed as of the date of filing of the Amended and Superseded Claim, and the rights of all interested parties with respect to the Surviving Claim shall be expressly reserved; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2010
New York, New York

UNITED STATES BANKRUPTCY JUDGE